

Amendment: 10

Representative Finlay proposes the following amendment:

Section 109 - Department of Revenue

New

109.ba. (DOR: Broadcasters Apportionment) Broadcasters as defined by the North American Industry Classification System 512110 and 515120 shall source gross revenues from broadcasting to South Carolina if received from customers whose commercial domicile is in South Carolina including, but not limited to, gross receipts from advertising, licensing, and distribution, but excluding gross receipts from the sale of real property or tangible personal property. Gross receipts received from a television station wholly located in South Carolina shall be sourced to South Carolina notwithstanding that the commercial domicile of the Broadcaster's customer is outside of South Carolina. The amount sourced to South Carolina shall be the actual receipts attributable to the local television stations.